

Exhibit No. ____ (BAE-3)
Dockets UE-140188/UG-140189
Witness: Betty A. Erdahl

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

AVISTA CORPORATION,

Respondent.

**DOCKETS UE-140188 and
UG-140189
(Consolidated)**

**EXHIBIT TO
TESTIMONY OF**

BETTY A. ERDAHL

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

*Combined Working Capital
for the Twelve Month Period Ended December 31, 2013 AMA*

July 22, 2014

Avista Corp												
Combined Working Capital												
For the Twelve Month Period Ended December 31, 2013 AMA												
	A	B	C	D	E	F	G	H	I	J	K	
Combined												
Balance Sheet	% OF NON-OP											
Account Totals	Ex (BAE-4), Ln 75	= (A - B)									= (C X H)	= (C X I)
1 AMA	3,128,428											
	Total	Non-Operating	Operating	Electric	Gas North	ED-WA	GD-WA	ED-WA	GD-WA	ED-WA	GD-WA	
2	22,090,637	(907,969.09)	21,182,668	100.00%		65.19%		65.19%	0.00%	13,808,981	-	
3	-	-	-		100.00%		66.40%	0.00%	66.40%	-	-	
4	7,553	(310)	7,243		100.00%		100.00%	0.00%	100.00%	-	7,243	
5	7,221,745	(296,828)	6,924,917			65.19%		65.19%	0.00%	-	-	
6	19,328	(794)	18,534		100.00%			0.00%	0.00%	-	-	
7	-	-	-							-	-	
8	(44,211,827)	1,817,194	(42,394,633)	52.89%	33.01%	65.64%	66.40%	34.71%	21.92%	(14,716,717)	(9,291,738)	
9	10,646,375	(437,587)	10,208,788	61.57%	38.43%			0.00%	0.00%	-	-	
10	22,750,442	(935,088)	21,815,353	61.57%	38.43%	100.00%	100.00%	61.57%	38.43%	13,432,125	8,383,229	
11	(51,207)	2,105	(49,103)	100.00%				65.19%	0.00%	(32,010)	-	
12	(1,520,496)	62,495	(1,458,000)	100.00%		100.00%		100.00%	0.00%	(1,458,000)	-	
13	-	-	-		70.07%		66.40%	0.00%	46.52%	-	-	
14	(4,591)	189	(4,402)		100.00%		66.40%	0.00%	66.40%	-	(2,923)	
15	(18)	1	(18)		100.00%		100.00%	0.00%	100.00%	-	(18)	
16	-	-	-							-	-	
17	78,102,113	(3,210,152)	74,891,961	72.35%	19.40%	67.68%	72.19%	48.96%	14.00%	36,668,304	10,488,328	
18	(41,442)	1,703	(39,738)	79.22%	20.78%	67.68%	72.19%	53.61%	15.00%	(21,305)	(5,960)	
19	(8,092)	333	(7,759)	79.22%	20.78%			0.00%	0.00%	-	-	
20	(335,902)	13,806	(322,095)	79.22%	20.78%	100.00%	100.00%	79.22%	20.78%	(255,167)	(66,928)	
21	(10,648,655)	437,681	(10,210,974)	100.00%		67.68%		67.68%	0.00%	(6,910,481)	-	
22	2,395,837	(98,474)	2,297,363	100.00%				0.00%	0.00%	-	-	
23	1,261	(52)	1,209	100.00%		67.68%		67.68%	0.00%	818	-	
24	7,141,232	(293,519)	6,847,713	100.00%		100.00%		100.00%	0.00%	6,847,713	-	
25	9,598,446	(394,515)	9,203,930		70.32%		72.19%	0.00%	50.76%	-	4,671,960	
26	(3,355,200)	137,905	(3,217,295)		100.00%		72.19%	0.00%	72.19%	-	(2,322,404)	
27	1,244,754	(51,162)	1,193,592		100.00%			0.00%	0.00%	-	-	
28	1,886,162	(77,525)	1,808,637		100.00%		100.00%	0.00%	100.00%	-	1,808,637	
29	-	-	-							-	-	
30	-	-	-	ED.AN	ED.ID					-	-	
31	(4,376,567)	179,886	(4,196,682)	45.90%	54.10%	65.19%		29.92%	0.00%	(1,255,740)	-	
32	(5,049,833)	207,558	(4,842,275)	100.00%		65.19%		65.19%	0.00%	(3,156,679)	-	
33	246,758	(10,142)	236,616	100.00%		65.19%		65.19%	0.00%	154,250	-	
34	(12,240,714)	503,118	(11,737,597)	46.40%		65.19%		83.85%	0.00%	(9,841,759)	-	
35	(1,438,253)	59,115	(1,379,138)		100.00%			0.00%	0.00%	-	-	
36	(703,088)	28,898	(674,190)					0.00%	0.00%	-	-	
37	(3,252,974)	133,704	(3,119,271)		100.00%		100.00%	0.00%	100.00%	-	(3,119,271)	
38	-	-	-							-	-	
39	76,113,783	(3,128,428)	72,985,356							33,264,334	10,550,154	
40												
41	Washington Electric - 12.2013 Amount Per Electric CBR										(16,280,595)	
42	Washington Gas - 12.2013 Amount Per Natural Gas CBR											(5,694,987)
43	Adjustment										16,983,739	4,855,167